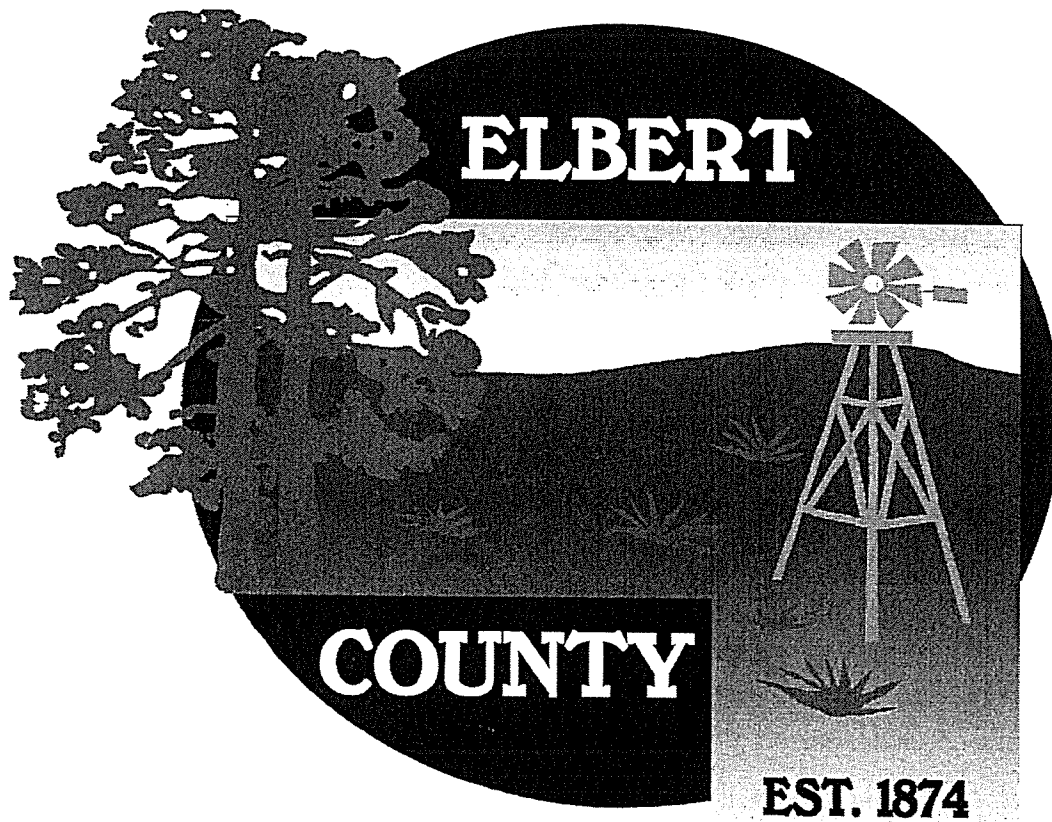
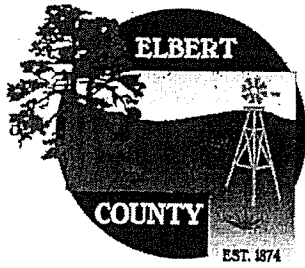


ELBERT COUNTY, COLORADO

2014 Adopted Budget





ELBERT COUNTY, CO

2014 BUDGET MESSAGE

It is our privilege to present to you the Budget for Elbert County, CO for the year January 1 to December 31, 2014, with information and estimates as required.

The 2014 budget was prepared based upon understanding actual revenues from previous year's, exploring new revenue resources, and limiting our spending. Each department provided information important in preparing this document. This document outlines the projected revenues and expenditures for County operations for 2014. The time and efforts of the people involved in providing information for this documentation are very much appreciated.

It was the desire of the budget team in the planning and budget process to:

- Be conservative in all of our revenue estimates planning.
- Be fiscally responsible to the citizens of the county, to wisely spend each dollar, to understand the purpose of each expenditure, and to ensure that the county and the citizens get value for each dollar spent.

We have felt the pressures of the tremendously tight economy, as well as the concerned citizens, and hope the efforts here, make Elbert County a better place to work and live.

Thank you,

The Budget Team

ELBERT COUNTY, COLORADO
SUMMARY
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES -Restated	\$ 6,632,349	\$ 6,029,093	\$ 4,491,429
REVENUES			
Taxes	9,361,293	8,462,413	9,853,375
Licenses and Permits	400,000	350,000	451,550
Intergovernmental	8,123,214	8,946,076	9,309,827
Charges for services	1,635,000	1,699,084	2,216,520
Interest income	9,600	7,000	6,750
Lease proceeds	-	-	-
Miscellaneous	128,400	298,264	166,500
Bond proceeds	-	-	-
Clerk fees held for repayment to Escrow	84,461	-	-
Total revenues	19,741,968	19,762,837	22,004,522
TRANSFERS IN	166,567	137,890	899,243
Total funds available	26,540,884	25,929,820	27,395,194
EXPENDITURES			
General Government	3,262,498	3,613,450	3,440,187
Public Safety	3,716,387	3,562,408	4,227,176
Public Health and Welfare	5,456,675	5,543,975	5,166,470
Culture and Recreation	133,199	168,569	140,301
Auxiliary Services	117,556	125,699	117,383
Retirement	201,482	220,802	241,639
Public Works	4,326,725	5,019,512	4,781,810
Debt Service - capital leases & other	796,561	755,083	916,252
Capital outlay	1,411,967	1,491,895	2,653,504
Recreation facilities	200,000	234,683	599,316
Open Space	125,000	-	-
Reimbursement of Clerks Escrow	-	-	-
Bond payment - Wells Fargo	508,088	504,425	510,500
Payment to refunding/insurance escrow	84,461	60,000	55,000
Contingency	4,625	-	5,000
Total expenditures	20,345,224	21,300,501	22,854,538
TRANSFERS OUT	166,567	137,890	899,243
Total expenditures & transfers out requiring appropriation	20,511,791.00	21,438,391.05	23,753,782
ENDING FUND BALANCES	\$ 6,029,093	\$ 4,491,429	\$ 3,641,412

ELBERT COUNTY, COLORADO
PROPERTY TAX SUMMARY INFORMATION
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
ASSESSED VALUATION			
Residential	172,498,170	173,277,490	166,636,690
Commercial	24,063,910	24,068,540	23,871,390
Agricultural	15,164,580	15,524,830	17,945,900
Vacant Land	19,165,910	17,260,500	17,558,070
State Assessed	21,478,500	23,321,000	29,288,500
Natural Resources	4,000,630	6,410,360	6,024,100
	<u>256,371,700</u>	<u>259,862,720</u>	<u>261,324,650</u>
Adjustments	-	-	-
Certified Assessed Value	256,371,700	259,862,720	261,324,650
MILL LEVY			
General	16.314	16.314	16.314
Road & Bridge	9.500	9.500	9.500
Social Services	1.500	1.500	1.500
Retirement	0.703	0.703	0.703
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	0.000	0.000	0.000
Refund and abatements	0.120	0.073	0.115
	<u>28.137</u>	<u>28.090</u>	<u>28.132</u>
PROPERTY TAXES			
General	4,182,448	4,239,400	4,263,250
Road & Bridge	2,435,531	2,468,696	2,482,584
Social Services	384,558	389,794	391,987
Retirement	180,229	182,683	183,711
Temporary Mill Levy Reduction	-	-	-
Refund and abatements	30,765	18,970	30,052
	<u>7213530.218</u>	<u>7299543.805</u>	<u>7351585.054</u>
Levied property taxes			
	<u>\$ 7,213,530</u>	<u>\$ 7,299,544</u>	<u>\$ 7,351,585</u>
Budgeted property taxes			

ELBERT COUNTY, COLORADO
GENERAL FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES - Restated	\$ 46,824	\$ 26,594	\$ 295,403
REVENUES			
Taxes	5,225,000	5,258,200	5,260,450
Licenses and Permits	400,000	350,000	451,550
Intergovernmental	235,000	200,000	124,000
Charges for services	1,310,000	1,350,000	1,207,520
Interest income	7,000	7,000	5,050
Clerk fees held for repayment to Clerk's Escrow	84,461	-	-
Miscellaneous	60,000	60,000	41,500
Total revenues	7,321,461	7,225,200	7,385,473
TRANSFERS IN			
Conservation Trust	90,000	90,000	104,169
Road and Bridge Fund	-	45,644	-
Total transfers in	90,000	135,644	104,169
Total funds available	7,458,285	7,387,438	7,785,045
EXPENDITURES			
General Government	2,995,433	2,939,688	3,044,672
Public Safety	3,516,387	3,332,408	3,359,059
Culture and Recreation	133,199	127,569	140,301
Auxiliary Services	117,556	125,699	117,383
Reimbursement to Clerk's/Insurance Escrow	84,461	60,000	55,000
Bond payment - Wells Fargo	508,088	504,425	510,500
Contingency	-	-	-
Total expenditures	7,355,124	7,089,789	7,226,916
TRANSFERS OUT			
Public Health Per Capita	62,000	-	35,074
Chaparral Valley	-	2,246	10,000
Retirement	14,567	-	-
Contingency fund	-	-	500,000
Total transfers out	76,567	2,246	545,074
Total expenditures and Transfers out requiring appropriation	7,431,691	7,092,035	7,771,990
ENDING FUND BALANCES	\$ 26,594	\$ 295,403	\$ 13,056

ELBERT COUNTY, COLORADO
PUBLIC HEALTH & ADMINISTRATION SPECIAL REVENUE FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Public health	-	-	-
Intergovernmental	98,194	112,200	164,487
Lease proceeds	-	-	-
Miscellaneous	-	-	-
Charges for Services	75,000	103,055	118,000
Total revenues	173,194	215,255	282,487
TRANSFERS IN			
Impact fund	-	-	-
General Fund Per Capita	62,000	-	35,074
Total transfers in	62,000	-	35,074
Total funds available	235,194	215,255	317,561
EXPENDITURES			
General Government	-	-	219,754
Health and Environment	235,194	215,255	68,184
Capital Outlay	-	-	21,191
Contingency	-	-	-
Total expenditures	235,194	215,255	309,129
TRANSFERS OUT			
General Fund	-	-	-
Debt Service Fund	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	235,194	215,255	309,129
ENDING FUND BALANCES	\$ -	\$ -	\$ 8,432

ELBERT COUNTY, COLORADO
ROAD AND BRIDGE FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 2,381,266	\$ 2,499,297	\$ 1,975,614
REVENUES			
Taxes	2,435,531	2,503,766	2,481,174
Intergovernmental	2,389,644	2,677,261	2,604,601
Lease proceeds	-	-	-
Miscellaneous	68,400	238,264	-
Total revenues	<u>4,893,575</u>	<u>5,419,291</u>	<u>5,085,775</u>
TRANSFERS IN			
Impact fund	-	-	-
Sales and Use Tax Fund	-	-	250,000
Total transfers in	<u>-</u>	<u>-</u>	<u>250,000</u>
Total funds available	<u>7,274,841</u>	<u>7,918,588</u>	<u>7,311,389</u>
EXPENDITURES			
General Government	168,350	122,735	168,955
Public Works	4,326,725	5,019,512	4,781,810
Debt Service - Lease/Rental paymen	668,502	755,083	916,252
Capital Outlay	-	-	-
Total expenditures	<u>5,163,577</u>	<u>5,897,330</u>	<u>5,867,017</u>
TRANSFERS OUT			
General Fund	-	45,644	-
Total transfers out	<u>-</u>	<u>45,644</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>5,163,577</u>	<u>5,942,974</u>	<u>5,867,017</u>
ENDING FUND BALANCES	<u>\$ 2,111,264</u>	<u>\$ 1,975,614</u>	<u>\$ 1,444,372</u>

ELBERT COUNTY, COLORADO
SALES AND USE TAX FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES - Restated	\$ 1,385,751	\$ 1,886,789	\$ 1,143,374
REVENUES			
Sales tax	678,687	100,000	1,500,000
Intergovernmental	1,102,412	510,552	1,000,000
Total revenues	1,781,099	610,552	2,500,000
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	-	-	-
Total funds available	3,166,850	2,497,341	3,643,374
EXPENDITURES			
General Government	40,543	30,000	65,000
Capital outlay			
Roads	1,618,205	1,243,967	2,427,560
Equipment	-	80,000	17,500
Total expenditures	1,658,748	1,353,967	2,510,060
TRANSFERS OUT			
Road and Bridge Fund	300,000	-	250,000
Total transfers out	300,000	-	250,000
Total expenditures and transfers out requiring appropriation	1,958,748	1,353,967	2,760,060
ENDING FUND BALANCES	\$ 1,208,102	\$ 1,143,374	\$ 883,314

ELBERT COUNTY, COLORADO
LAW ENFORCEMENT ASSISTANCE FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 37,971	\$ 67,971	\$ 54,000
REVENUES			
MTC Fines	230,000	246,029	891,000
Lease Proceeds	-	-	-
Miscellaneous	-	-	95,000
Total revenues	230,000	246,029	986,000
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	-	-	-
Total funds available	267,971	314,000	1,040,000
EXPENDITURES			
Public Safety	200,000	230,000	868,117
Capital Outlay			
Vehicles - Lease	-	30,000	161,188
Vehicles - Equipment	-	-	-
Total expenditures	200,000	260,000	1,029,305
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	200,000	260,000	1,029,305
ENDING FUND BALANCES	\$ 67,971	\$ 54,000	\$ 10,695

ELBERT COUNTY, COLORADO
DEPARTMENT OF HUMAN SERVICES FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES - Restated	\$ 747,918	\$ 673,370	\$ 716,934
REVENUES			
Taxes	384,558	389,794	397,987
IOG	-	50,000	81,000
Intergovernmental	4,774,824	4,991,490	4,931,166
Total revenues	5,159,382	5,431,284	5,410,153
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	-	-	-
Total funds available	5,907,300	6,104,654	6,127,087
EXPENDITURES			
General Government	12,449	9,000	74,559
IOG	-	50,000	81,000
Public Health and Welfare	5,221,481	5,328,720	4,857,341
Total expenditures	5,233,930	5,387,720	5,012,901
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	5,233,930	5,387,720	5,012,901
ENDING FUND BALANCES	\$ 673,370	\$ 716,934	\$ 1,114,186

ELBERT COUNTY, COLORADO
CONTINGENCY FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 23,880	\$ 23,880	\$ 23,880
REVENUES			
Taxes	-	-	-
Intergovernmental	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
TRANSFERS IN			
General fund	-	-	500,000
Total transfers in	-	-	500,000
Total funds available	23,880	23,880	523,880
EXPENDITURES			
Contingency	-	-	-
Total expenditures	-	-	-
TRANSFERS OUT			
General Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	-	-	-
ENDING FUND BALANCES	\$ 23,880	\$ 23,880	\$ 523,880

ELBERT COUNTY, COLORADO
RETIREMENT FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 25,129	\$ 25,684	\$ 9,483
REVENUES			
Taxes	207,439	210,653	213,764
Miscellaneous/SOT	-	-	30,000
Total revenues	207,439	210,653	243,764
TRANSFERS IN			
General fund	-	-	-
Total transfers in	-	-	-
Total funds available	232,568	236,337	253,247
EXPENDITURES			
General Government	5,402	6,052	6,000
Retirement	201,482	220,802	241,639
Total expenditures	206,884	226,854	247,639
TRANSFERS OUT			
Capital Projects Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	206,884	226,854	247,639
ENDING FUND BALANCES	\$ 25,684	\$ 9,483	\$ 5,608

ELBERT COUNTY, COLORADO
 CONSERVATION TRUST FUND
 2014 BUDGET ADOPTED
 WITH 2012 AND 2013 ESTIMATE
 For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 506,813	\$ 208,813	\$ 347,963
REVENUES			
Taxes	-	-	-
Intergovernmental	115,000	404,573	140,000
Interest	-	-	1,700
Investment income	2,000	2,000	-
TE Grant	-	-	264,573
Total revenues	117,000	406,573	406,273
TRANSFERS IN			
Other Funds	-	-	-
Total transfers in	-	-	-
Total funds available	623,813	615,386	754,236
EXPENDITURES			
Facilities	200,000	136,423	503,556
Culture and Recreation	125,000	41,000	-
Contingency	-	-	5,000
Total expenditures	325,000	177,423	508,556
TRANSFERS OUT			
General Fund	90,000	90,000	104,169
Total transfers out	90,000	90,000	104,169
Total expenditures requiring appropriation	415,000	267,423	612,725
ENDING FUND BALANCES	\$ 208,813	\$ 347,963	\$ 141,511

ELBERT COUNTY, COLORADO
IMPACT FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 547,451	\$ 430,051	\$ 199,723
REVENUES			
Investment income	600	600	-
Miscellaneous	-	-	-
Total revenues	20,600	8,600	-
TRANSFERS IN			
General Fund	-	-	-
Total transfers in	-	-	-
Total funds available	568,051	438,651	199,723
EXPENDITURES			
General government	50,000	1,550	-
Capital outlay			
Sheriff capital outlay	10,000	1,190	-
Recreation improvements	68,000	98,260	95,760
Other	10,000	137,928	47,256
Total expenditures	138,000	238,928	143,016
TRANSFERS OUT			
General fund	-	-	-
Road & Bridge fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	138,000	238,928	143,016
ENDING FUND BALANCES	\$ 430,051	\$ 199,723	\$ 56,707

ELBERT COUNTY, COLORADO
CHAPARRAL VALLEY SPECIAL ASSESSMENT FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 15,494	\$ 7,664	\$ 16,470
REVENUES			
Special assessments	21,000	18,020	16,800
Total revenues	21,000	18,020	16,800
TRANSFERS IN GENERAL FUND	-	2,246	10,000
Total transfers in	-	2,246	10,000
Total funds available	36,494	27,930	43,270
EXPENDITURES			
General Government	630	630	670
Bond Principle	28,200	27,300	41,400
Bond Interest			
Total expenditures	28,830	27,930	42,070
TRANSFERS OUT			
Other Funds	-	-	-
Debt Service Fund	-	-	-
Total transfers out	-	-	-
Total expenditures requiring appropriation	28,830	27,930	42,070
ENDING FUND BALANCES	\$ 7,664	\$ -	\$ 1,200

ELBERT COUNTY, COLORADO
MEADOWS STATION
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ADOPTED 2013	ADOPTED 2014
ASSESSED VALUATION			
Residential	\$ 2,420,070	\$ 2,423,970	\$ 2,457,580
Commercial	-	-	-
Agricultural	-	-	-
Vacant Land	-	-	-
State Assessed	-	-	-
Natural Resources	-	-	-
	<u>2,420,070</u>	<u>2,423,970</u>	<u>2,457,580</u>
Certified Assessed Value	<u>\$ 2,420,070</u>	<u>\$ 2,423,970</u>	<u>\$ 2,457,580</u>
MILL LEVY			
Debt Service fund - Meadows Station	22.000	22.000	22.000
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	0.000	0.000	0.000
Refund and abatements	0.000	0.000	0.000
Total mill levy	<u>22.000</u>	<u>22.000</u>	<u>22.000</u>
PROPERTY TAXES			
Debt Service fund - Meadows Station	\$ 53,242	\$ 53,327	\$ 54,067
Temporary Mill Levy Reduction	-	-	-
Refund and abatements	-	-	-
Levied property taxes	<u>53,242</u>	<u>53,327</u>	<u>54,067</u>
Adjustments to actual/rounding	(2)	3	-
Refunds and abatements	-	-	-
Budgeted property taxes	<u>\$ 53,240</u>	<u>\$ 53,330</u>	<u>\$ 54,067</u>

ELBERT COUNTY, COLORADO
MEADOWS STATION DEBT SERVICE FUND
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 63,180	\$ 65,445	\$ 64,343
REVENUES			
Intergovernmental			
Taxes	53,240	53,330	54,067
Total revenues	53,240	53,330	54,067
TRANSFERS IN			
Meadows Station Capital Projects Fund	-	-	-
Debt Service Fund	-	-	-
Total transfers in	-	-	-
Total funds available	116,420	118,775	118,410
EXPENDITURES			
Cour Kiowa Bennett Road Construction	-	-	-
Bond principal	25,000	30,000	30,000
Bond interest	23,495	22,432	21,112
Contingency	2,480	2,000	2,000
Total expenditures	50,975	54,432	53,112
TRANSFERS OUT			
Meadows Station Capital Projects Fund	-	-	-
Debt Service Fund	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	50,975	54,432	53,112
ENDING FUND BALANCES	\$ 65,445	\$ 64,343	\$ 65,298

ELBERT COUNTY, COLORADO
FOXWOOD ESTATES
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

	ESTIMATED 2012	ADOPTED 2013	ADOPTED 2014
ASSESSED VALUATION			
Residential	889,900	884,360	793,380
Commercial	-	-	-
Agricultural	-	-	-
Vacant Land	-	-	-
State Assessed	-	-	-
Natural Resources	-	-	-
	<u>889,900</u>	<u>884,360</u>	<u>793,380</u>
Certified Assessed Value	<u>\$ 889,900</u>	<u>\$ 884,360</u>	<u>\$ 793,380</u>
MILL LEVY			
Debt Service fund - Foxwood Estates	30.000	30.000	30.000
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	0.000	0.000	0.000
Refund and abatements	0.000	0.000	0.000
Total mill levy	<u>30.000</u>	<u>30.000</u>	<u>30.000</u>
PROPERTY TAXES			
Debt Service fund - Foxwood Estates	\$ 26,697	\$ 26,531	\$ 23,801
Temporary Mill Levy Reduction	-	-	-
Refund and abatements	-	-	-
Levied property taxes	<u>26,697</u>	<u>26,531</u>	<u>23,801</u>
Adjustments to actual/rounding	-	(1)	(1)
Refunds and abatements	-	-	-
Budgeted property taxes	<u>\$ 26,697</u>	<u>\$ 26,530</u>	<u>\$ 23,800</u>

ELBERT COUNTY, COLORADO
 FOXWOOD ESTATES DEBT SERVICE FUND
 2014 BUDGET ADOPTED
 WITH 2012 AND 2013 ESTIMATE
 For the Years Ended and Ending December 31,

	ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
BEGINNING FUND BALANCES	\$ 47,878	\$ 46,985	\$ 46,495
REVENUES			
Taxes	26,697	26,530	23,800
Investment income	-	-	-
Miscellaneous	-	-	-
Bond proceeds	-	-	-
SID Principal	-	-	-
SID Interest	-	-	-
Total revenues	26,697	26,530	23,800
TRANSFERS IN			
Foxwood Estates Capital Projects Fund	-	-	-
Total transfers in	-	-	-
Total funds available	74,575	73,515	70,295
EXPENDITURES			
County Treasurer's fees	-	-	-
Bond principal	10,000	10,000	10,000
Bond interest	15,445	15,020	14,580
Construction expense	-	-	-
Capital outlay	-	-	-
Contingency	2,145	2,000	2,000
Total expenditures	27,590	27,020	26,580
TRANSFERS OUT			
Foxwood Estates Capital Projects Fund	-	-	-
Debt Service Fund	-	-	-
Total transfers out	-	-	-
Total expenditures and transfers out requiring appropriation	27,590	27,020	26,580
ENDING FUND BALANCES	\$ 46,985	\$ 46,495	\$ 43,715

ELBERT COUNTY, COLORADO
SCHEDULE OF GENERAL FUND EXPENDITURES
2014 BUDGET ADOPTED
WITH 2012 AND 2013 ESTIMATE
For the Years Ended and Ending December 31,

ESTIMATED 2012	ESTIMATED 2013	ADOPTED 2014
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EXPENDITURES

General Government

Office of Commissioners	273,208	277,090	278,383
Clerk of the Board	48,085	47,811	7,000
County Attorney	111,000	111,516	147,478
Clerk and Recorder	350,918	370,196	409,789
Clerk and Recorder - Elections	146,011	68,071	129,040
County Treasurer	242,494	238,820	255,610
County Assessor	361,599	408,017	462,787
Maintenance of Grounds and Buildings	240,610	218,238	202,830
Information Technology (IT)	299,715	220,704	223,140
Other Administration	337,885	273,100	291,194
Finance and Administrative Services	141,921	188,961	156,142
District Attorney	509,816	509,816	481,281
Compactor	-	-	-
Total general government	3,063,262	2,932,340	3,044,672

Public Safety

Sheriff's Office	2,749,984	2,612,511	2,657,440
County Coroner	110,860	110,525	130,194
Judicial Center	99,200	108,928	125,092
Community Development Services	377,358	341,239	344,508
Building Inspection	-	-	-
Planning - Land use administration	-	-	-
Planning Commission	7,750	7,000	7,000
Office of Emergency Mgmt	97,958	89,529	94,826
Emergency Communications and Operations	61,494	62,676	-
Total public safety	3,504,604	3,332,408	3,359,059

Culture and Recreation

	133,090	127,569	140,301
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Auxiliary Services

Extension office	131,006	125,699	117,383
Veterans office	-	-	-
Total auxiliary services	131,006	125,699	117,383

Transfers

Public Health Fund	27,066	75,074	35,074
Retirement	-	-	-
Chaparral Valley Special Assessment Fund	-	2,246	10,000
Other Funds	21,405	-	-
Total transfers	48,471	77,320	45,074

Bond payment - Wells Fargo	508,088	504,425	510,500
Reimbursement to Clerk's Escrow	95,769	-	-
Reimbursement to Insurance Escrow	-	60,000	55,000

Total General Fund expenditures	\$ 7,484,290	\$ 7,159,761	\$ 7,271,990
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